

ARIZONA STATE BOARD OF ACCOUNTANCY

OPEN SESSION MINUTES

January 5, 2009

Members of the Arizona State Board of Accountancy held a meeting at 8:20 a.m. on Monday, January 5, 2009 at the Accountancy Board Office in Suite 165, 100 N. 15th Avenue, Phoenix, Arizona, 85007. An Executive Session was held from 9:00 a.m. to 9:39 a.m.

BOARD MEMBERS:

✕ Patrick J. Ramirez..... President
Debbi Fitzgerald, CPA Treasurer
Samuel L. Fogleman, CPA Secretary
Marianne E. DeVries, CPA Member
✕ Gary W. Fleming, CPA Member
Mark L. Landy, CPA Member
James E. May Member

✕ Absent

OTHERS PRESENT:

Monica L. Petersen Executive Director
Jim Dubé Deputy Director
Daniel R. Christl, Esq. Assistant Attorney General
Ryan P. Edmonson Programs & Projects Specialist II
Yolanda M. Barajas Administrative Assistant III
Elena N. Frausto Administrative Assistant III
Jennie Barraza Office of the Attorney General, Staff

GUESTS PARTICIPATING:

Donald Hartman Registrant

The meeting was called to Order at 8:20 a.m. by Marianne E. DeVries, Board Member. The following Order of business was then considered:

OPEN SESSION

CALL TO THE PUBLIC

No one wished to address the Board.

MINUTES

December 8, 2008 Board Meeting

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to approve the Open Session Minutes from the December 8, 2008 Board meeting, as amended.

Mark L. Landy did not vote.

December 8, 2008 Board Meeting

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to approve the Executive Session Minutes from the December 8, 2008 Board meeting.

Mark L. Landy did not vote.

DECLARATION OF CONFLICTS OF INTEREST

Debbi Fitzgerald, CPA declared a conflict on Ernst & Young, LLP of the consent agenda.

CONSENT AGENDA

(The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

Due to a conflict, Debbi Fitzgerald requested Ernst & Young, LLP to be pulled from the consent agenda and voted on separately.

A motion was made by Mark L. Landy, seconded by Samuel L. Fogleman and passed to accept the following consent agenda:

- a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Dawn C. Bartel CPA LLC
Partner: Dawn C. Bartel 15163-R

Timely Tax Service LLC
Partner: Thomas D. Gardiner 9470-E

East Valley Accounting PLLC
Partner: Sherry A. McGlade 12797-E

David L. Godley CPA LLC
Partner: David L. Godley 5041-E

Laura Lee Laundre CPA PLLC
Partner: Laura Lee Laundre 14264-R

The Ruboyianes Company CPA PLLC
Partner: Troy Ruboyianes 12923-E

- b. Recommended for Firm Name Change:
- | | |
|----------------------------------|---|
| Weech Financial PLLC | DENTACC, LLC |
| Bloomfield Financial PLLC 2801-L | Kierland Accounting & Tax Services LLC 2963-L |
| Partner: Mark Jay Weech 9913-E | Partner: John T. Dallmus 10699-E |
- Amado & Associates CPA's PC
Amado & Associate CPA's PC 2473-C
Partner: Gregory R. Amado 9020-E
- c. Request for Firm Cancellation – Do not wish to renew:
Stephanie G. Irwin PCA LLC 2821-L
Partner: Stephanie G. Irwin 4891-E
- d. Recommended for Reissuance of Certificate because of Name Change:
Cynthia Cathryn Johnson (McNaughton) 12141-E
Jennifer Woys (Greening) 14618-E
- e. Recommended for Cancellation of Certificate per registrant's request not to renew:
Lynn K. Clark 13924-R
Kaye L. Krohlow 8146-R
- f. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:
- | | |
|---------------------------------|--|
| Abalos & Associates PLLC 327-C | Addington & Associates CPA PLLC 2336-L |
| Baddar, Mark CPA PC 2000-C | Charvoz & Fortino PLLC 2779-L |
| Colby & Powell PLC 639-P | Companik, Joseph E. CPA PC 2479-C |
| Donis, Paul CPA 5214-S | Harmon, Robert CPA PC 2003-C |
| Grady, Mark CPA PC 412-C | Redmond Coy & Associate PLC 2020-L |
| Accounting Offices PC 2484-C | Thatcher, Patrick CPA PC 1103-C |
| Schumann Adriano & Co PC 2350-C | Olin Business Solutions PLLC 2830-L |

CONSENT AGENDA

A motion was made by Mark L. Landy, seconded by Samuel L. Fogleman and passed to approve the following consent agenda item:

- g. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firm in compliance with A.A.C. R4-1-454:

Ernst & Young LLP 967-B

Debbi Fitzgerald declared a conflict and did not vote.

EXECUTIVE DIRECTOR'S REPORT

Monica L. Petersen, Executive Director, gave an update to the Board on the budget, Five-Year Rule Review update, agency operations and NASBA Nomination for the Vice-Chair Position.

NASBA Nomination for the Vice-Chair Position:

A motion was made by Samuel L. Fogleman, seconded by Mark L. Landy and passed to nominate Michael T. Daggett, CPA for the NASBA Vice-Chair position.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Failure to respond to offered Decision & Order (By Consent)

File No. 2007.049; Hartman, Donald

Donald Hartman was present to address the Board that he has signed the offered Decision and Order (By Consent) and paid the administrative penalty of \$500.00.

A motion was made by Samuel L. Fogleman, seconded by Mark L. Landy and passed to accept the signed Decision and Order (By Consent) and the \$500.00 administrative penalty.

EXECUTIVE SESSION

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to go into Executive Session at 9:00 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 9:39 a.m.

Break from 9:39 a.m. to 9:47 a.m.

COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES

File No. 2008.086

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Tax Practice Committee's recommendation to open an investigation file.

File No. 2009.005

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Tax Practice Committee's recommendation to offer a Decision & Order (By Consent) for Decree of Censure.

File No. 2009.006

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to remand the file back to the Tax Practice Committee for review of the additional information provided by the complainant.

File No. 2009.017

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Tax Practice Committee's recommendation to open an investigation file.

File No. 2009.021

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards and refer the registration renewal file to the CPE Committee to conduct a CPE audit.

File No. 2009.023

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Tax Practice Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2009.024

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to remand the file back to the Tax Practice Committee, and when the Committee concludes their investigation to at least include an administrative penalty of \$500.00 for failure to timely to respond.

COMMITTEE RECOMMENDATIONS – PEER REVIEW

File No. 2009.036

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

File No. 2007.055; Doxey & Company, PC

A motion was made by Debbi Fitzgerald, seconded by James E. May and passed to offer a Decision & Order (By Consent) for Relinquishment of the firm certificate.

File No. 2008.037; Sarager, Andrew C.

No action taken.

Termination of Decision & Orders (By Consent)

File No. 2008.037; Sarager, Andrew C.

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to terminate the Consent Order and close the file.

Debbi Fitzgerald declared a conflict and did not vote.

Review Investigator's On-site Report

File No. 2007.107; Dusseau, Ken, PC

No action taken.

Request for Inactive Status – A.R.S. § 32-730

Gary A. Boyce 11436-E

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to grant his request for inactive status.

Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)

E. Allan Brooks 739-E

A motion was made by Mark L. Landy, seconded by Samuel L. Fogleman and passed to grant his request for CPE and Fee Waiver for the current renewal cycle thru June 2010.

Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

- i. NASBA University – Executive Director Orientation, January 27 – 28, 2009, Nashville, TN Consideration of approval for the Executive Director attendance.
A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to approve the Executive Director to attend the Executive Director Orientation on January 27- 28, 2009, in Nashville, TN.
- ii. NASBA 27th Executive Director Annual Conference, March 15 - 18, 2009, Jacksonville, Florida Consideration of approval for the Executive Director attendance.
- iii. NASBA 14th Annual Conference for Assistant Attorneys General, March 15 - 17, 2009, Jacksonville, Florida Consideration of approval for the Assistant Attorney General attendance.
A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to approve the Executive Director to attend the Executive Director Annual Conference on March 15 – 18, 2009, in Jacksonville, Florida and the Assistant Attorney General to attend the Assistant Attorneys General Annual Conference on March 15 – 17, 2009, in Jacksonville, Florida.

SUMMARY OF CURRENT EVENTS

None.

DISCUSSION OF ITEMS TO BE PLACED ON FUTURE MEETING AGENDA

None.

ADJOURNMENT

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to adjourn at 10:05 a.m.

OPEN SESSION

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Debbi Fitzgerald, CPA, Treasurer

Samuel L. Fogleman, CPA, Secretary

Marianne E. DeVries, CPA, Member

Mark L. Landy, CPA, Member

James E. May, Member